

**FILED**

Date \_\_\_\_\_

Time \_\_\_\_\_

Clerk \_\_\_\_\_

Comm. Amdt. \_\_\_\_\_

**Amendment No. 3 to SB3110**

**Cohen  
Signature of Sponsor**

**AMEND Senate Bill No. 3110**

**House Bill No. 3046\***

by deleting from the amendatory language of Section 1 of the bill as amended the following language:

(e) Tennessee Code Annotated, Section 67-4-1004(a), is amended by deleting the language "six and one-half (6½) mills" and by substituting instead the language "ten (10) mills".

(f) Tennessee Code Annotated, Section 67-4-1004, is further amended by adding the following new subsections:

(c) Notwithstanding any provision of law to the contrary, any increase in revenue generated under Title 67, Chapter 6, Part 2 and Part 7, or any other state or local tax resulting from the increase in the tax levied in subsection (a) from six and one-half (6 ½) mills to ten (10) mills shall be deposited in the general fund and shall not be distributed to county or municipal governments unless specifically authorized by the general appropriations act.

(d) Any wholesale dealers, jobbers, tobacco distributors, and retail dealers having cigarette tax stamps, affixed and unaffixed, in their possession on the effective date of this section of this act, shall not be required to pay the additional cigarette tax on such stamps resulting from the increase in tax rate from six and one-half (6 ½) mills to ten (10) mills, on cigarettes bearing such stamps.

and by substituting instead the following language:

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**(e)** Tennessee Code Annotated, Section 67-4-1004(a), is amended by deleting the language "six and one-half (6½) mills" and by substituting instead the language "twenty (20) mills".

**(f)** Tennessee Code Annotated, Section 67-4-1004, is further amended by adding the following new subsections:

(c) Notwithstanding any provision of law to the contrary, any increase in revenue generated under Title 67, Chapter 6, Part 2 and Part 7, or any other state or local tax resulting from the increase in the tax levied in subsection (a) from six and one-half (6 ½) mills to twenty (20) mills shall be deposited in the general fund and shall not be distributed to county or municipal governments unless specifically authorized by the general appropriations act.

(d) Any wholesale dealers, jobbers, tobacco distributors, and retail dealers having cigarette tax stamps, affixed and unaffixed, in their possession on the effective date of this section of this act, shall not be required to pay the additional cigarette tax on such stamps resulting from the increase in tax rate from six and one-half (6 ½) mills to twenty (20) mills, on cigarettes bearing such stamps.

AND FURTHER AMEND by deleting in its entirety Section 7 of the bill as amended which reads as follows.

**Section 7.**

**(a)** Tennessee Code Annotated, Section 67-4-1703, is amended by deleting, the section in its entirety and by substituting instead the following:

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**AMEND Senate Bill No. 3110**

**House Bill No. 3046\***

(a) The privilege tax established by this part is four hundred dollars (\$400) annually. The privilege tax is due and payable on June 1 of each year. Taxes paid after June 1 are delinquent.

(b) Any person who is licensed or registered for two (2) or more professions taxes pursuant to the provisions of this part shall not be required to pay more than one (1) tax in the amount of four hundred dollars (\$400).

(b) Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following new section:

**§67-4-1710.** The provisions of this part shall not apply to full-time state employees.